



## Chapter 50 - Federal Compliance

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### **50.10 Annual U.S. Information Returns**

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50.10.10	What are annual U.S. information returns?	Jan. 1, 2004
50.10.20	The purpose of these guidelines	Jan. 1, 2004
50.10.30	Key IRS publications and timeframes	Jan. 1, 2004
50.10.40	Taxpayer Information Numbers (TIN) are required	Jan. 1, 2004
50.10.50	These U.S. information returns apply to most state agencies	Jan. 1, 2004
50.10.60	Federal training opportunities	Jan. 1, 2004

### **50.20 Cost Allocation and Indirect Cost Recoveries**

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50.20.10	The purpose of these policies	July 1, 2003
50.20.20	Authority for these policies	July 1, 2003
50.20.30	Applicability	July 1, 2003
50.20.40	Agencies must comply with the cost allocation and allowable cost principles in OMB circulars	July 1, 2003
50.20.50	Which OMB circular applies?	July 1, 2003
50.20.60	The Statewide Central Services Cost Allocation Plan (SWCAP) is used to identify and assign central service costs	July 1, 2003
50.20.65	Responsibilities of central, billed internal service activities	July 1, 2003
50.20.70	Responsibilities of central, self-insurance fund activities	July 1, 2003
50.20.75	Responsibilities of central, fringe benefits activities	July 1, 2003
50.20.80	Responsibilities of agencies and institutions administering or expending federal awards	July 1, 2003
50.20.85	Indirect costs in interagency situations	July 1, 2003
50.20.90	Central Services Cost Allocation Illustrations	July 1, 2003

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**50.30 Compliance with Federal Single Audit Act**

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50.30.10	The purpose of these policies	July 1, 2003
50.30.15	Authority for these policies	July 1, 2003
50.30.20	Applicability	July 1, 2003
50.30.25	About the revised Single Audit Act requirements	July 1, 2003
50.30.30	Definitions relating to the Single Audit process	July 1, 2003
50.30.35	Office of Financial Management (OFM) responsibilities	July 1, 2003
50.30.40	Office of State Auditor responsibilities	July 1, 2003
50.30.45	Responsibilities of state agencies/institutions administering or expending federal awards	July 1, 2003
50.30.50	Pass-through entity responsibilities	July 1, 2003
50.30.55	Pass-through entities must monitor subrecipients	July 1, 2003
50.30.60	Pass-through entities must determine subrecipient (subgrantee) vs. Vendor (contractor) determinations	July 1, 2003
50.30.65	Basis of accounting to use with federal grant and entitlement transactions	July 1, 2003
50.30.70	How to recognize revenue	July 1, 2003
50.30.75	Use the CFDA number to record federal activity	July 1, 2003
50.30.80	Accounting for federal assistance activity between state agencies	July 1, 2003
50.30.85	Accounting for expenditures of nonfinancial federal awards	July 1, 2003
50.30.90	Accounting for federal assistance received from another nonfederal entity, other than another Washington State agency/institution (pass-through)	July 1, 2003

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**50.40 Cash Management Improvement Act**

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50.40.10	Purpose of the Cash Management Improvement Act	July 1, 2005
50.40.20	The Treasury-State Agreement defines the drawdown methods to be used by agencies	Nov. 15, 2000
50.40.30	Federal assistance programs and state agencies subject to the CMIA	July 1, 2006
50.40.40	Responsibilities of the Office of Financial Management (OFM)	July 1, 2005

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50.40.50	Responsibilities of agencies that administer CMIA programs	July 1, 2002
50.40.60	How to calculate interest owed or due	July 1, 2005
50.40.70	Interest calculation costs of implementing the TSA are reimbursable	July 1, 2003
50.40.80	Responsibilities of agencies receiving federal funds, but not designated as CMIA programs	Nov. 15, 2000

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### 50.50 Compliance with the Americans with Disabilities Act

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50.50.10	Background	Oct. 1, 2005
50.50.20	Purpose	July 1, 2005
50.50.30	Applicability	July 1, 2005
50.50.35	Special definitions	Oct. 1, 2005
50.50.40	Choose barrier-free facilities for hearings, conventions, conferences, meetings and formal training sessions	Oct. 1, 2005
50.50.50	Use Accessible Facilities Checklist to help evaluate non-state sites for ADA compliance	Oct. 1, 2005
50.50.60	Criteria to meet the minimum access requirements	Oct. 1, 2005
50.50.70	Agency responsibilities in contracting for a barrier-free, non-state facility	Oct. 1, 2005
50.50.80	When a non-state facility turns out not to meet ADA access criteria	Oct. 1, 2005
50.50.90	How to get more information on ADA compliance	Oct. 1, 2005
50.50.95	How to file an ADA related complaint	Oct. 1, 2005